

## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of FRED AND MARION ALLEN

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on December 26, 1962, by Fred and Marion Allen for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition or in the supplemental memorandum filed on January 22, 1963, constitute cause for the granting thereof and, accordingly, it is ordered that the petition be and the same is hereby denied, and that our order of November 27, 1.962, be and the same is hereby affirmed,

Done at Sacramento, California, this 5th day of February, 1963, by the State Board of Equalization.

John W. Lyr	ich ,	${\tt Chairman}$
Geo. R. Rei	.lly ,	Member
Paul R. Lea	.ke ,	Member
Richard Nev	rins ,	Member
		Member

ATTEST: Dixwell I. Pierce , Secretary